

**KIMBALL COUNTY 2009 SHOW CAUSE HEARING WITH  
TAX EQUALIZATION AND REVIEW COMMISSION  
EXHIBITS MAILED 4/28/2009**

1. 20 SALES OF MINIMAL IMPROVED PROPERTIES
  - A. THE LIST OF EACH SALE
  - B. A COPY OF OUR REAL ESTATE MAINTENANCE VALUE AND PICTURE IF IMPROVEMENTS ARE LOCATED ON PROPERTY.
  - C. A COPY OF THE SALES VERIFICATION QUESTIONNAIRE RETURNED TO US BY BUYER (SOME ARE WITHOUT QUESTIONNAIRES, NOT RETURNED)
  - D. A COPY OF THE LAND BREAKDOWN SHEET
2. SAMPLE FROM GIS SHOWING OLD SOILS
3. SAMPLE FROM GIS SHOWING NEW SOILS
4. SAMPLE FROM GIS SHOWING BOTH NEW AND OLD SOILS
5. SAMPLE FROM GIS SHOWING AREA 1 BOTH NEW AND OLD SOILS
6. SAMPLE FROM GIS SHOWING AREA 2 BOTH NEW AND OLD SOILS
7. SAMPLE FROM GIS SHOWING AREA 3 BOTH NEW AND OLD SOILS
8. SAMPLE FROM GIS SHOWING AREA 4 BOTH NEW AND OLD SOILS
9. COMPARISON OF LAND CLASSIFICATIONS FROM OLD SOILS TO NEW SOILS SHOWING MARKET AREAS TOTAL ACRES AND VALUATION
10. SAMPLE OF ONE PARCEL SHOWING OLD LVG AND NEW LVGS
11. QUERY SHOWING THE ACRES PER MARKET AREA FOR GRASS AND CRP ACRES. CRP IS A SUBCLASS OF GRASS FOR THE ABSTRACT, BUT CARRIES DIFFERENT VALUES.

THE ABOVE EXHIBITS WILL HOPEFULLY HELP TO UNDERSTAND WHY THE MINIMAL IMPROVED SALES WERE INCLUDED TO SET THE 2009 AG LAND VALUES. AS YOU CAN SEE FROM THE ABOVE SOIL MAPS, KIMBALL COUNTY LAND CLASSIFICATIONS WERE GREATLY ALTERED AND ALL SALES WERE HELPFUL WHEN SETTING ALMOST COMPLETELY NEW VALUES.

ON EXHIBIT 1, ALL BUT 1 QUESTIONNAIRE STATED THAT THE BUILDINGS DID NOT ADD TO THE PRICE PAID. THE SALES WITHOUT QUESTIONNAIRES ATTACHED, DID NOT RETURN THEM.

ON EXHIBIT 11, SHOWS THAT 33% OF THE GRASS ACRES AS SHOWN ON MY ABSTRACT ARE ACTUALLY CRP ACRES (A SUBCLASS OF GRASS)

**4 COPIES OF EACH EXHIBIT INCLUDED.**

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